

10<sup>th</sup> May, 2022

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400001

**Scrip Code: 540738**

**Sub: Outcome of Board Meeting held on 10<sup>th</sup> May, 2022**

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors of the Company has, at its meeting held today i.e. on Tuesday, 10<sup>th</sup> May, 2022, *inter alia*:

1. Considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March, 2022.

Pursuant to Regulation 33 of the Listing Regulations, please find enclosed the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended 31<sup>st</sup> March, 2022 along with Auditor's Report thereon along with the Declaration stating that the said Auditors' Report are with unmodified opinion.

2. Recommended a final dividend at the rate of 10% (i.e. Re. 1/- per Equity Share of Rs.10/- each) for the financial year ended 31<sup>st</sup> March, 2022, which is in addition to the Interim Dividend of Re. 1/- per Equity Share paid in July 2021.

The Board Meeting commenced at 11.30 a.m. and concluded at 1.15 p.m.

Kindly take the above information on record.

Thanking you.

Yours faithfully,

**For Shreeji Translogistics Limited**

D Badiyani



**Divyesh Badiyani**

**Company Secretary & Compliance Officer**

**DHIRAJ H. MEHTA & Co.**  
**CHARTERED ACCOUNTANTS**

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Unit No. 307, The Jewel Premises CHSL, Mama Praanad Marg, Opera House, Mumbai – 400 004  
Tele: 28473314, Mob: 9619621033 E- Mail – dhirajmehta@gmail.com

**Auditor's Report On Consolidated Quarterly Financial Results And Year-To-Date  
Results Of The Company Pursuant To The Regulation 33 Of The SEBI (Listing  
Obligations And Disclosure Requirements) Regulations, 2015**

**To,  
Board of Directors of SHREEJI TRANSLOGISTICS LIMITED**

**Report on Consolidated Financial Statements**

1. I have audited the accompanying consolidated annual financial results of **SHREEJI TRANSLOGISTICS LIMITED** (hereinafter referred to as the "Holding Company"), its subsidiary **STL TRANSWORLD PRIVATE LIMITED** and its associates **TKD COMMUNICATION LLP** (Holding company, its subsidiary and its associates together referred to as "the Group") the year ended 31<sup>st</sup> March 2022, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
2. In my opinion and to the best of my information and according to the explanations given to me the consolidated annual financial results:-
  - Includes the financial results of the following entities:-
    - STL Transworld Pvt.Ltd. (Subsidiary Company)
    - TKD Communication LLP (Associate Enterprise)
  - are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act 2013(the "Act") and other accounting policies generally accepted in India, of the consolidated net profit and other financial information of the Group for the year ended 31<sup>st</sup> March 2022.
  - I did not audit the Financial statements and other information, in respect of the subsidiary company and associate enterprise. In respect of subsidiary company financial statements include total assets of Rs.2,64,90,889 and net assets of

# **DHIRAJ H. MEHTA & Co.**

## **CHARTERED ACCOUNTANTS**

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Rs.44,55,015 as at 31st March 2022, and Total revenues of Rs.8,14,36,113 for the year ended on that date. These Financial statements and other financial information have been prepared and submitted to me by the Management as certified by them or as audited by Other Chartered Accountant. My Opinion is not modified in respect of this matter.

### **Basis for Opinion**

I conducted my audit of the consolidated annual financial results in accordance with the Standards on Auditing (SAs), specified under Section 143(10) of the Companies Act, 2013 ("the Act"). My responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated annual financial results under the provisions of the Act and the Rules made thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial results.

### **Responsibilities of Management and those charged with governance for the statement**

These consolidated annual financial result has been prepared on the basis of consolidated annual financial statements and has been approved by the Holding Company's Board of Directors.

The Holding Company's Board of Director is responsible for preparation and presentation of the statement that gives a true and fair view of the net profit/ loss of the group in accordance with accounting principle generally accepted in India, including Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principal generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of

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the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of the consolidated annual financial results by the management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of each entity.

#### **Auditors Responsibilities for the Audit of the Consolidated Financial Statements**

My objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether

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### **CHARTERED ACCOUNTANTS**

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the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and board of directors.
- Conclude on the appropriateness of management and boards of directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modified my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matter that may reasonably be thoughts to bear on my independence, and where applicable, related safeguards.

I also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

#### **Other Matters**

The consolidated annual financial results include the results for the quarter ended 31 March 2022 being the balancing figures between the audited figures in respect of the full

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financial year ended 31st March 2022 and the published audited year to date figures upto the third quarter of the current financial year.

**For DHIRAJ H. MEHTA & Co.**

## CHARTERED ACCOUNTANTS

**FIRM'S REGISTRATION NO. 145318W**

**DHIRAJ  
HIMMATLAL  
MEHTA**

**DHIRAJ H. MEHTA**

**PROPRIETOR**

**Membership No. 129288**


**PLACE:- MUMBAI**

**DATE:- 10/05/2022**

**UDIN:- 22129288AIRVCN4119**

# SHREEJI TRANSLOGISTICS LTD

Reg. Office:--Shreeji Krupa, Sector 19C, Plot No.107, Vashi, Navi Mumbai, Maharashtra 400705  
Tel No.:--022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com  
CIN:-L63010MH1994PLC077890

		STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH,2022			
	PARTICULARS	For Quarter Ended		For The Year Ended	For The Year Ended
		31st March 2022	31st Dec 21	31st March 2022	31st March 2021
		Audited	Unaudited	Audited	Audited
	<b>INCOME</b>				
<b>I</b>	Revenue From Operations	45,26,26,996	44,27,13,894	1,66,57,77,861	1,09,48,50,453
<b>II</b>	Other Income	15,49,621	44,11,120	67,92,254	50,00,198
<b>III</b>	<b>Total Revenue (I+II)</b>	45,41,76,617	44,71,25,014	1,67,25,70,115	1,09,98,50,651
<b>IV</b>	<b>EXPENDITURE</b>				
	Change in Inventories of Finished Goods and Stock-in -Trade	-	-	56,564	-
	Employee Benefits Expense	2,15,06,917	2,11,78,277	8,20,39,369	8,36,07,493
	Financial Costs	94,20,209	1,07,44,903	4,08,35,098	4,21,46,534
	Depreciation and Amortisation Expenses	1,10,35,197	95,73,294	3,85,59,770	4,30,92,050
	Other Expenses	38,88,68,896	37,81,98,158	1,41,24,73,154	93,97,24,924
		43,08,31,219	41,96,94,632	1,57,39,63,955	1,10,85,71,001
<b>V</b>	<b>PROFIT / (LOSS) BEFORE TAX AND PRIOR PERIOD ITEMS, EXCEPTIONAL ITEMS AND TAX (III-IV)</b>	<b>2,33,45,398</b>	<b>2,74,30,382</b>	<b>9,86,06,160</b>	<b>(87,20,351)</b>
	Add/(Less):- Exceptional Income/(Expense)	61,79,016		2,39,46,006	
<b>VI</b>	<b>PROFIT / (LOSS) BEFORE TAX</b>	<b>2,95,24,414</b>	<b>2,74,30,382</b>	<b>12,25,52,166</b>	<b>(87,20,351)</b>
<b>VII</b>	<b>Less : Tax Expense</b>				
	Current Income Tax	14,79,748	70,19,013	2,51,53,750	2,19,070
	Short Provisions of Earlier Years	-	-	-	1,19,070
	Deferred Tax	18,64,681	13,97,444	55,08,756	12,07,398
		33,44,429	84,16,457	3,06,62,506	15,45,538
<b>VII</b>	<b>PROFIT/(LOSS) AFTER TAX FROM CONTINUING OPERATIONS (VI-VII)</b>	<b>2,61,79,985</b>	<b>1,90,13,925</b>	<b>9,18,89,660</b>	<b>(1,02,65,889)</b>
<b>IX</b>	<b>Profit/(Loss) from Discontinuing Operations</b>	-	-	-	-
<b>X</b>	<b>Tax Expenses of Discontinuing Operations</b>	-	-	-	-
<b>XI</b>	<b>PROFIT/(LOSS) AFTER TAX FROM DISCONTINUING OPERATIONS (IX-X)</b>	-	-	-	-
<b>XII</b>	<b>PROFIT/(LOSS) AFTER TAX (VIII+XI)</b>	<b>2,61,79,985</b>	<b>1,90,13,925</b>	<b>9,18,89,660</b>	<b>(1,02,65,889)</b>
<b>XII</b>	<b>Earnings Per Equity Share (Nominal Value of Share of Rs.10/- each)</b>				
	<b>Basic and Diluted Earning Per Share</b>				
	On the Basis of Profit from Continuing Operations (Not Annualised for quarter ended)	2.497	0.181	8.766	(0.098)
	On the Basis of Profit for the Period (Not annualised for quarter ended)	2.497	0.181	8.766	(0.098)

AS PER MY REPORT OF EVEN DATE

For DHIRAJ H MEHTA & CO.

CHARTERED ACCOUNTANTS

DHIRAJ  
HIMMATLAL  
L MEHTA

DHIRAJ H. MEHTA

PROPRIETOR

Membership No. 129288

PLACE : MUMBAI

DATE:- 10/05/2022

For SHREEJI TRANSLOGISTICS LTD.

RAJNIKANT  
CHHABILDAS  
SHAH

RAJNIKANT C. SHAH

DIRECTOR

DIN: 00269109

NARENDRA  
CHHABILDAS  
SHAH

NARENDRA C. SHAH

DIRECTOR

DIN: 00268812

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CIN:-L63010MH1994PLC077890

<b>Shreeji</b>		<b>CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES</b>			
<b>PARTICULARS</b>		<b>AS AT 31ST MARCH 2022</b>		<b>AS AT 31ST MARCH 2021</b>	
		<b>RS.</b>		<b>RS.</b>	
<b>I EQUITY AND LIABILITIES</b>					
<b>SHAREHOLDERS FUNDS</b>					
a) Share Capital	2	10,48,25,250		10,48,25,250	
b) Reserves and Surplus	3	21,93,36,875		13,79,29,740	
			32,41,62,125		24,27,54,990
<b>NON-CURRENT LIABILITIES</b>					
a) Long Term Borrowings	4	12,45,92,299		18,15,87,039	
b) Deferred Tax Liabilities (Net)	5	1,85,88,692		1,30,79,936	
c) Long Term Provisions	6	2,08,81,917		1,72,88,384	
			16,40,62,909		21,19,55,359
<b>CURRENT LIABILITIES</b>					
a) Short-Term Borrowings	7	24,33,80,709		22,20,59,686	
b) Trade Payable					
i) Total Outstanding due of Micro Enterprises and Small Enterprises		-		-	
ii) Total Outstanding due of Other than Micro Enterprises and Small Enterprises		6,10,15,351		5,81,37,998	
c) Other Current Liabilities	8	10,52,78,960		8,35,46,236	
d) Short Term Provisions	9	25,36,000		33,25,000	
			41,22,11,020		36,70,68,920
<b>TOTAL RS.</b>			<b>90,04,36,054</b>		<b>82,17,79,269</b>
<b>II ASSETS</b>					
<b>NON-CURRENT ASSETS</b>					
a) Property, Plant and Equipment and Intangible assets:-	10				
i) Tangible Assets		20,21,84,051		24,54,20,165	
ii) Intangible Assets		-		-	
iii) Capital work-in Progress		-		61,14,500	
		20,21,84,051		25,15,34,665	
b) Non-Current Investments	11	24,32,924		25,15,105	
c) Long-term Loans and Advances	12	7,72,57,397		6,23,78,720	
			28,18,74,372		31,64,28,490
<b>CURRENT ASSETS</b>					
a) Inventories	13	5,72,47,792		5,16,15,377	
b) Trade Receivables	14	44,98,84,576		36,48,24,584	
c) Cash and Cash Equivalents	15	4,44,64,572		5,53,52,245	
d) Short-term Loans and Advances	16	5,67,48,001		2,87,37,003	
e) Other Current Assets	17	1,02,16,741		48,21,569	
			61,85,61,682		50,53,50,779
<b>TOTAL RS.</b>			<b>90,04,36,054</b>		<b>82,17,79,269</b>

AS PER MY REPORT OF EVEN DATE  
For DHIRAJ H. MEHTA & CO.  
CHARTERED ACCOUNTANTS  
FIRM NO.: -145318W

For SHREEJI TRANSLOGISTICS LTD.

DHIRAJ  
HIMMATLAL  
MEHTA

RAJNIKANT  
CHHABILDAS  
SHAH

NARENDRA  
CHHABILDAS  
SHAH

DHIRAJ H. MEHTA  
PROPRIETOR  
Membership No. 129288  
PLACE : MUMBAI  
DATE:- 10/05/2022

RAJNIKANT C. SHAH  
DIRECTOR  
DIN: 00269109

NARENDRA C. SHAH  
DIRECTOR  
DIN: 00268812



# **CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2022**

PARTICULARS		AS AT 31ST MARCH 2022 Rs.	AS AT 31ST MARCH 2021 Rs.
<b>1 CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit Before Tax		12,25,52,166	(87,20,351)
<b>Adjustment for :</b>			
Depreciation	3,85,59,770		4,30,92,050
(Profit) on Sales / Disposal of Fixed Asset	(2,65,294)		(69,81,928)
Dividend Income	-		-
Dividend Paid (Including tax on dividend)	(1,04,82,525)		-
Rent Income	(1,79,410)		(8,68,460)
Interest Expenses	4,00,05,663		4,15,72,638
		6,76,38,204	7,68,14,301
<b>Operating Profit before working capital changes</b>		<b>19,01,90,370</b>	<b>6,80,93,950</b>
Increase in Inventories	(56,32,415)		(1,39,41,099)
Increase in Trade Receivable	(8,50,59,992)		(4,38,67,561)
Decrease in Other Current Assets	(53,95,172)		2,92,46,055
Increase in Loans & advances	(4,63,89,532)		(44,44,059)
Increase\Decrease in Short Term Provision	(7,89,000)		2,68,000
Increase\Decrease in Long Term Provision	35,93,533		(11,00,733)
Increase\Decrease in Current Liability	1,51,14,466		1,73,80,261
		(12,45,58,111)	(1,64,59,136)
<b>Cash Generated from Operations</b>		<b>6,56,32,259</b>	<b>5,16,34,815</b>
Less : Income Taxes Paid		2,05,53,894	(1,42,31,847)
<b>Net Cash from Operating Activities</b>		<b>4,50,78,365</b>	<b>6,58,66,662</b>
<b>2 CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property,Plant and Equipment (Net)	(2,45,66,181)		(2,91,97,565)
Sale Proceeds of Sale of Property,Plant and Equipment	3,57,04,500		84,30,334
Dividend Received	-		0
Investment in Associates Enterprises	(11,00,000)		(11,00,000)
Capital Advances	-		0
<b>Net Cash Used in Investing Activities</b>		<b>1,00,38,319</b>	<b>(2,18,67,231)</b>
<b>3 CASH FLOW FROM FINANCING ACTIVITIES</b>			
Long Term Borrowing	(5,69,94,739)		(36,01,508)
Short Term Borrowing	2,13,21,023		3,46,27,980
Current Maturities of Loans	94,95,611		(1,15,62,052)
Rent Income	1,79,410		8,68,460
Interest Paid	(4,00,05,663)		(4,15,72,638)
<b>Net Cash Provided by Financing Activities</b>		<b>(6,60,04,358)</b>	<b>(2,12,39,757)</b>
<b>Net increase / (Decrease) in cash and Cash Equivalents ( 1 + 2 + 3 )</b>		<b>(1,08,87,673)</b>	<b>2,27,59,673</b>
<b>Cash and Cash Equivalents at the beginning of the year.</b>		<b>5,53,52,245</b>	<b>3,25,92,572</b>
<b>Cash and Cash Equivalents at the end of the Period</b>		<b>4,44,64,572</b>	<b>5,53,52,245</b>

(a) The Cash Flow Statement has been Prepared under the "Indirect Method" as set out in Accounting Standard 3 on Cash Flow Statements issued by the Institute of Chartered Accountants of India.

**AS PER MY REPORT OF EVEN DATE  
For DHIRAJ H MEHTA & CO.  
CHARTERED ACCOUNTANTS**

DHIRAJ  
HIMMATLAL  
MEHTA

**DHIRAJ H. MEHTA  
PROPRIETOR  
Membership No.129288  
PLACE : MUMBAI  
DATE:- 10/05/2022**

**For SHREEJI TRANSLOGISTICS LTD**

RAJNIKANT  
CHHABILDAS  
SHAH

**RAJNIKANT C. SHAH  
DIRECTOR  
DIN: 00269109**

NARENDRA  
CHHABILDAS  
SHAH

**NARENDRA C. SHAH  
DIRECTOR  
DIN: 00268812**

**Notes:-**

1. The above consolidated financial results which are published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at its meeting held on 10<sup>th</sup> May, 2022;
2. The Company's only identifiable reportable segment is Transport and acting as a contractor and hence disclosure of Segment wise information is not applicable under Accounting Standard – 17 "Segment Information" (AS-17). There are no geographical segments to be reported;
3. The Audited Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India;
4. Figures for quarter ended March 31, 2022 represents the difference between the audited figures in respect to year to date figures upto March 31, 2022 and the published figures of Nine month ended December 31, 2021 respectively, which were subjected to limited review;
5. The Financial Accounts of the Company are prepared under Indian GAAP as the Company was listed in SME platform of BSE Limited as on 31st December, 2021 and migrated to Main Board on 17<sup>th</sup> January, 2022. Ind AS will be applicable from 1<sup>st</sup> April, 2022.
6. Comparative figures for the quarter ended March 31, 2021 are not provided since the Company was listed on SME platform of BSE Limited as on December 31, 2021 and was required to prepare and publish half yearly results only instead of quarterly results upto September 30, 2021.
7. The Figures of the previous period/year have been regrouped /recast wherever considered necessary.

**For DHIRAJ H MEHTA AND CO.**

**CHARTERED ACCOUNTANTS**

**FIRM 'S REGISTRATION NO. 145318W**

DHIRAJ  
HIMMATLAL  
MEHTA

**DHIRAJ H MEHTA  
PROPRIETOR**

**Membership No. 129288**

**PLACE:- MUMBAI**

**DATE: 10<sup>th</sup> May, 2022**

**UDIN:- 22129288AIRVCN4119**

**FOR SHREEJI TRANSLOGISTICS LTD.**

RAJNIKANT  
CHHABILDAS  
SHAH

**RAJNIKANT SHAH  
DIRECTOR  
DIN:-00269109**

**PLACE:-NAVI MUMBAI**

**DATE:- 10<sup>th</sup> May, 2022**

NARENDRA  
CHHABILDAS  
SHAH

**NARENDRA SHAH  
DIRECTOR  
DIN:-00268812**

**DHIRAJ H. MEHTA & Co.**  
**CHARTERED ACCOUNTANTS**

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**Auditor's Report On Quarterly Financial Results And Year-To-Date Results Of The  
Company Pursuant To The Regulation 33 Of The SEBI (Listing Obligations And Disclosure  
Requirements) Regulations, 2015**

**To,**  
**Board of Directors of SHREEJI TRANSLOGISTICS LIMITED**

**Report on Standalone Financial Statements**

1. I have audited the accompanying Standalone annual financial results of **SHREEJI TRANSLOGISTICS LIMITED** for the quarter ended 31st March 2022 and the year ended 31st March 2022 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
2. In my opinion and to the best of my information and according to the explanations given to me, the aforesaid standalone annual financial results:-
  - are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the half year ended 31st March 2022.

**Basis for Opinion**

I conducted my audit of the standalone annual financial results in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). My responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules made thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and Code of Ethics. I

## **DHIRAJ H. MEHTA & Co.**

### **CHARTERED ACCOUNTANTS**

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Unit No. 307, The Jewel Premises CHSL, Mama Praanad Marg, Opera House, Mumbai – 400 004  
Tele: 28473314, Mob: 9619621033 E- Mail – dhirajmehta@gmail.com

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the standalone annual financial results.

#### **Responsibilities of Management and those charged with governance for the statement**

This standalone annual financial results have been prepared on the basis of standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the company in accordance with accounting principle generally accepted in India, including Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principal generally accepted in India, and in compliance with Regulation 33 of the Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and free from material misstatement, whether due to fraud and error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

#### **Auditors Responsibilities for the Audit of the Standalone Financial Statements**

My objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or

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error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit accordance with SAs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financials results made by management and Board of Directors.
- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modified my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report.

# **DHIRAJ H. MEHTA & Co.**

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However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matter that may reasonably be thoughts to bear on my independence, and where applicable, related safeguards.

### **Other Matters**

The standalone annual financial results include the results for the quarter ended 31 March 2022 being the balancing figures between the audited figures in respect of the full financial year and the published audited year to date figures for the third quarter of the current financial year.

**For DHIRAJ H. MEHTA & Co.**

**CHARTERED ACCOUNTANTS**

**FIRM'S REGISTRATION NO. 145318W**

DHIRAJ  
HIMMATLAL  
MEHTA

Digital signature of DHIRAJ H. MEHTA  
on 10/05/2022 at 10:00:00 AM  
IP: 192.168.1.100  
The following is the list of the members of the firm:  
DHIRAJ H. MEHTA, HIMMATLAL MEHTA, and  
SUNIL K. MEHTA. The firm is a member of the  
Institute of Cost Accountants of India (ICAI).  
Email: dhirajmehta@dhirajmehta.com

**DHIRAJ H. MEHTA**




**PROPRIETOR**

**Membership No. 129288**

**PLACE:- MUMBAI**

**DATE:- 10/05/2022**

**UDIN:- 22129288AIRUVM2824**

SHREEJI TRANSLOGISTICS LTD				
Reg. Office:-Shreeji Krupa, Sector 19C, Plot No.107, Vashi, Navi Mumbai, Maharashtra 400705 Tel No.:-022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com CIN:-L63010MH1994PLC077890				
<b>Shreeji</b>		STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH,2022		
	PARTICULARS	For Quarter Ended		For The Year Ended
		31st March 2022	31st Dec 2021	31st March 2022
		Audited	Unaudited	Audited
	<b>INCOME</b>			
I	Revenue From Operations	43,85,05,537	44,06,47,661	1,63,72,37,134
II	Other Income	15,49,621	64,77,353	67,92,254
III	<b>Total Revenue (I+II)</b>	44,00,55,158	44,71,25,014	1,64,40,29,388
IV	<b>EXPENDITURE</b>			
	Change in Inventories of Finished Goods and Stock-in -Trade	-	-	56,564
	Employee Benefits Expense	2,12,34,929	2,11,78,277	8,08,08,808
	Financial Costs	94,40,362	1,07,44,903	4,08,35,079
	Depreciation and Amortisation Expenses	1,10,35,197	95,73,294	3,85,59,770
	Other Expenses	37,81,66,683	37,81,98,158	1,38,94,58,547
		41,98,77,172	41,96,94,632	1,54,97,18,767
V	<b>PROFIT / (LOSS) BEFORE TAX AND PRIOR PERIOD ITEMS, EXCEPTIONAL ITEMS AND TAX (III-IV)</b>	<b>2,01,77,987</b>	<b>2,74,30,382</b>	<b>9,43,10,621</b>
	Add\ (Less):- Exceptional Income\ (Expenditure)	61,79,016		2,39,46,006
VI	<b>PROFIT / (LOSS) BEFORE TAX</b>	<b>2,63,57,003</b>	<b>2,74,30,382</b>	<b>11,82,56,627</b>
VII	<b>Less : Tax Expense</b>			
	Current Income Tax	6,82,574	70,19,013	2,40,72,648
	Deferred Tax	18,64,681	13,97,444	55,08,756
	Short Provisions of Earlier Years	-	-	-
		25,47,255	84,16,457	2,95,81,405
VIII	<b>PROFIT/(LOSS) AFTER TAX FROM CONTINUING OPERATIONS (VI-VII)</b>	<b>2,38,09,748</b>	<b>1,90,13,925</b>	<b>8,86,75,222</b>
IX	<b>Profit/(Loss) from Discontinuing Operations</b>	-	-	-
X	<b>Tax Expenses of Discontinuing Operations</b>	-	-	-
XI	<b>PROFIT/(LOSS) AFTER TAX FROM DISCONTINUING OPERATIONS (IX-X)</b>	-	-	-
XII	<b>PROFIT/(LOSS) AFTER TAX (VIII+XI)</b>	<b>2,38,09,748</b>	<b>1,90,13,925</b>	<b>8,86,75,222</b>
XIII	<b>Earnings Per Equity Share (Nominal Value of Share of Rs.10/- each)</b>			
	<b>Basic and Diluted Earning Per Share</b>			
a)	On the Basis of Profit from Continuing Operations (Not Annualised for quarter ended)	2.271	0.181	8.459
b)	On the Basis of Profit for the Period (Not annualised for quarter ended)	2.271	0.181	8.459
<b>AS PER MY REPORT OF EVEN DATE</b>		<b>For SHREEJI TRANSLOGISTICS LTD.</b>		
<b>For DHIRAJ H MEHTA &amp; CO.</b>		<b>For SHREEJI TRANSLOGISTICS LTD.</b>		
<b>CHARTERED ACCOUNTANTS</b>		<b>CHARTERED ACCOUNTANTS</b>		
 <b>DHIRAJ H. MEHTA</b> <b>PROPRIETOR</b> <b>Membership No. 129288</b> <b>PLACE : MUMBAI</b> <b>DATE:- 10/05/2022</b>		 <b>RAJNIKANT C. SHAH</b> <b>DIRECTOR</b> <b>DIN: 00269109</b>		
		 <b>NARENDRA C. SHAH</b> <b>DIRECTOR</b> <b>DIN: 00268812</b>		

# SHREEJI TRANSLOGISTICS LTD

Reg. Office:-Shreeji Krupa, Sector 19C, Plot No.107, Vashi, Navi Mumbai, Maharashtra 400705  
Tel No.:-022-40746666/40746618, Email Id:-mumbai@shreejitrans.com,Website:-www.shreejitranslogistics.com  
CIN:-L63010MH1994PLC077890

<b>Shreeji</b>		<b>STANDALONE STATEMENT OF ASSETS AND LIABILITIES</b>			
	<b>PARTICULARS</b>	<b>AS AT 31ST MARCH 2022</b>		<b>AS AT 31ST MARCH 2021</b>	
		<b>AUDITED</b>		<b>AUDITED</b>	
		<b>RS.</b>		<b>RS.</b>	
<b>I</b>	<b><u>EQUITY AND LIABILITIES</u></b>				
	<b><u>SHAREHOLDERS FUNDS</u></b>				
	a) Share Capital	10,48,25,250		10,48,25,250	
	b) Reserves & Surplus	21,49,81,859		13,67,89,162	
			31,98,07,109		24,16,14,412
	<b><u>NON-CURRENT LIABILITIES</u></b>				
	a) Long Term Borrowings	12,45,92,299		18,15,87,039	
	b) Deferred tax liabilities (Net)	1,85,88,692		1,30,79,936	
	c) Long Term Provisions	2,08,81,917		1,72,88,384	
			16,40,62,909		21,19,55,359
	<b><u>CURRENT LIABILITIES</u></b>				
	a) Short-Term Borrowings	24,33,80,709		22,20,59,686	
	b) Trade Payable				
	i) Total Outstanding due of Micro Enterprises and Small Enterprises	-		-	
	ii) Total Outstanding due of Other than Micro Enterprises and Small Enterprises	5,97,82,939		5,74,94,028	
	c) Other Current Liabilities	10,49,79,399		8,33,57,585	
	d) Short Term Provisions	25,36,000		33,25,000	
			41,06,79,047		36,62,36,299
	<b>TOTAL RS.</b>		<b>89,45,49,065</b>		<b>81,98,06,070</b>
<b>II</b>	<b><u>ASSETS</u></b>				
	<b><u>NON-CURRENT ASSETS</u></b>				
	a) Property, Plant and Equipment and Intangible asset :-				
	i) Tangible Assets	20,21,84,051		24,54,20,165	
	ii) Intangible Assets	-		-	
	iii) Capital work-in Progress	-		61,14,500	
		20,21,84,051		25,15,34,665	
	b) Non-Current Investments	25,32,924		26,15,105	
	c) Long-term Loans and Advances	7,61,07,843		6,15,51,822	
			28,08,24,818		31,57,01,592
	<b><u>CURRENT ASSETS</u></b>				
	a) Inventories	5,72,47,792		5,16,15,377	
	b) Trade Receivables	44,66,09,774		36,44,50,339	
	c) Cash and Cash Equivalents	4,29,01,939		5,44,80,190	
	d) Short-term Loans and Advances	5,67,48,001		2,87,37,003	
	e) Other Current Assets	1,02,16,741		48,21,569	
			61,37,24,248		50,41,04,479
	<b>TOTAL RS.</b>		<b>89,45,49,065</b>		<b>81,98,06,070</b>

**For DHIRAJ H MEHTA & CO.  
CHARTERED ACCOUNTANTS**

**For SHREEJI TRANSLOGISTICS LTD.**

DHIRAJ  
HIMMATLAL  
MEHTA

**DHIRAJ H. MEHTA  
PROPRIETOR  
Membership No. 129288  
PLACE : MUMBAI  
DATE:- 10/05/2022**

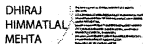


RAJNIKANT  
CHHABILDAS  
SHAH

**RAJNIKANT C. SHAH  
DIRECTOR  
DIN: 00269109**

NARENDRA  
CHHABILDAS  
SHAH

**NARENDRA C. SHAH  
DIRECTOR  
DIN: 00268812**



<b>Shreeji</b>		<b>STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2022</b>	
<b>PARTICULARS</b>	<b>AS AT 31ST MARCH 2022 Rs.</b>	<b>AS AT 31ST MARCH 2021 Rs.</b>	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit Before Tax	11,82,56,627		(95,90,782)
<b>Adjustment for :</b>			
Depreciation	3,85,59,770	4,30,92,050	
(Profit) on Sales / Disposal of Fixed Asset	(2,65,294)	(69,81,928)	
Dividend Paid (Including tax on dividend)	(1,04,82,525)	-	
Rent Income	(1,79,410)	(8,68,460)	
Interest Expenses	4,00,05,663	4,15,72,638	
	6,76,38,204		7,68,14,301
<b>Operating Profit before working capital changes</b>	<b>18,58,94,831</b>		<b>6,72,23,519</b>
Increase in Inventories	(56,32,415)	(1,39,41,099)	
Increase in Trade Receivable	(8,21,59,435)	(4,62,33,455)	
Decrease in Other Current Assets	(53,95,172)	3,11,36,700	
Increase in Loans & advances	(1,03,61,219)	(60,42,661)	
Increase\Decrease in Short Term Provision	(7,89,000)	2,68,000	
Increase\Decrease in Long Term Provision	35,93,533	(11,00,733)	
Increase\Decrease in Trade Payable/Other Current Liability	1,44,15,114	1,73,27,584	
	(8,63,28,593)		(1,85,85,664)
<b>Cash Generated from Operations</b>	<b>9,95,66,238</b>		<b>4,86,37,855</b>
Less : Income Taxes Paid	1,91,82,136		(1,52,12,135)
<b>Net Cash from Operating Activities</b>	<b>8,03,84,102</b>		<b>6,38,49,990</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment (Net)	(2,45,66,181)	(2,91,97,565)	
Sale Proceeds of Sale of Property, Plant and Equipment	3,57,04,498	84,30,332	
Investment in Associates Enterprises	(11,00,000)	(11,00,000)	
Capital Advances	(3,59,96,313)	15,98,602	
<b>Net Cash Used in Investing Activities</b>	<b>(2,59,57,997)</b>		<b>(2,02,68,631)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Long Term Borrowing	(5,69,94,739)	(36,01,508)	
Short Term Borrowing	2,13,21,023	3,46,27,980	
Current Maturities of Loans	94,95,611	(1,15,62,052)	
Rent Income	1,79,410	8,68,460	
Interest Paid	(4,00,05,663)	(4,15,72,638)	
<b>Net Cash Provided by Financing Activities</b>	<b>(6,60,04,358)</b>		<b>(2,12,39,757)</b>
<b>Net increase / (Decrease) in cash and Cash Equivalents ( 1 + 2 + 3 )</b>	<b>(1,15,78,251)</b>		<b>2,23,41,604.10</b>
<b>Cash and Cash Equivalents at the beginning of the year.</b>	<b>5,44,80,190</b>		<b>3,21,38,586</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>4,29,01,939</b>		<b>5,44,80,190</b>
<b>For DHIRAJ H MEHTA &amp; CO. CHARTERED ACCOUNTANTS</b>		<b>For SHREEJI TRANSLOGISTICS LTD.</b>	
 <b>DHIRAJ H. MEHTA</b> <b>PROPRIETOR</b> <b>Membership No. 129288</b> <b>PLACE : MUMBAI</b> <b>DATE:- 10/05/2022</b>		 <b>RAJNIKANT C. SHAH</b> <b>DIRECTOR</b> <b>DIN: 00269109</b>	
		 <b>NARENDRA C. SHAH</b> <b>DIRECTOR</b> <b>DIN: 00268812</b>	

**Notes: -**

1. The above standalone financial results which are published in accordance with regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at its meeting held on 10<sup>th</sup> May, 2022;
2. The Company's only identifiable reportable segment is Transport and acting as a contractor and hence disclosure of Segment wise information is not applicable under Accounting Standard – 17 "Segment Information" (AS-17). There are no geographical segments to be reported;
3. The Audited Financial results have been prepared in accordance with the accounting standard as notified under section 133 of the Companies Act 2013 (Act), read with the relevant rules made thereunder and other accounting principles generally accepted in India;
4. Figures for quarter ended March 31, 2022 represents the difference between the audited figures in respect to year to date figures upto March 31, 2022 and the published figures of Nine months ended December 31, 2021 respectively, which were subjected to limited review;
5. The Financial Accounts of the Company are prepared under Indian GAAP as the Company was listed in SME platform of BSE Limited as on 31st December, 2021 and migrated to Main Board on 17<sup>th</sup> January, 2022. Ind AS will be applicable from 1<sup>st</sup> April, 2022.
6. Comparative figures for the quarter ended March 31, 2021 are not provided since the Company was listed on SME platform of BSE Limited as on December 31, 2021 and was required to prepare and publish half yearly results only instead of quarterly results upto September 30, 2021.
7. The Figures of the previous period/year have been regrouped /recast wherever considered necessary.

**For DHIRAJ H MEHTA AND CO.**

**CHARTERED ACCOUNTANTS**

**FIRM 'S REGISTRATION NO. 145318W**

DHIRAJ  
HIMMATLAL  
MEHTA

**DHIRAJ H MEHTA  
PROPRIETOR**

**Membership No. 129288**

**PLACE: - MUMBAI**

**DATE: 10<sup>th</sup> May, 2022**

**UDIN: - 22129288AIRUVM2824**

**FOR SHREEJI TRANSLOGISTICS LTD.**

RAJNIKANT  
CHHABILDAS  
SHAH

**RAJNIKANT SHAH  
DIRECTOR  
DIN:-00269109**

NARENDRA  
CHHABILDAS  
SHAH

**NARENDRA SHAH  
DIRECTOR  
DIN:-00268812**

**PLACE:-NAVI MUMBAI**

**DATE: - 10<sup>th</sup> May, 2022**



10<sup>th</sup> May, 2022

**BSE Limited**

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai – 400001

**Scrip Code: 540738**

**Sub: Declaration regarding Audit Report with unmodified opinion**

Dear Sir/ Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Dhiraj H. Mehta & Co. (FRN: 145318W), Chartered Accountants, Statutory Auditors of the Company have issued Audit Reports with unmodified opinion in respect of the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2022.

Kindly take the above information on records.

Thanking you,

Yours faithfully,

**For Shreeji Translogistics Limited**

*B.B. Bhatt*

**Bharatkumar B. Bhatt**  
**Chief Financial Officer**



**REGIONAL OFFICES :**

**Chennai** : T : 2680 0092 / 2680 0093 • E : chennai@shreejitrans.com

**Bangalore** : T : 4081 2222 / 4081 2200 • E : bangalore@shreejitrans.com

**PAN No.** : AAEC3602B

**SAC Code** : 996511

**CIN No.** : L63010MH1994PLC077890